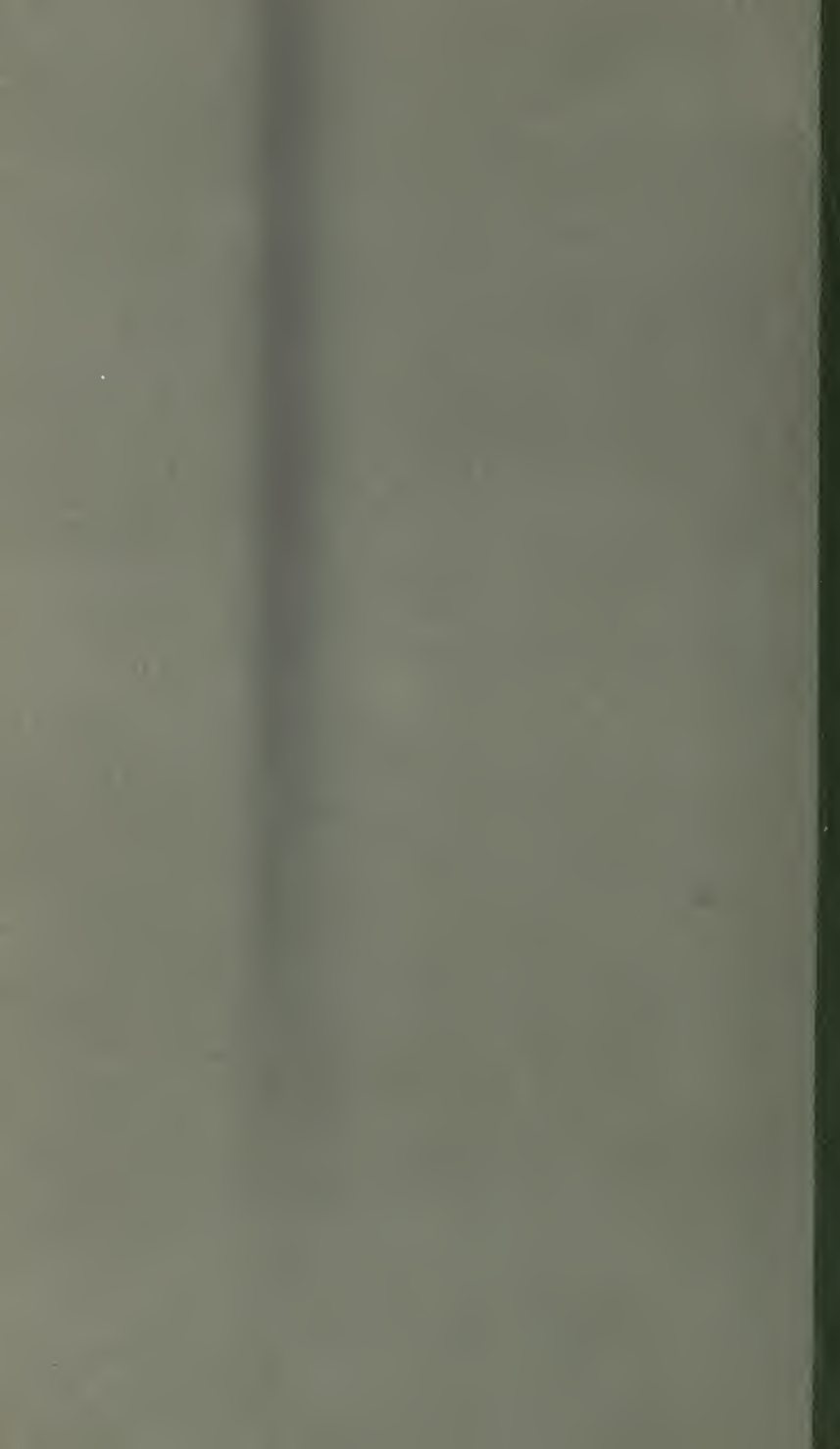


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A letter to the Right  
Honourable Sir John Newport.



LETTER

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REVENUE IN IRELAND.

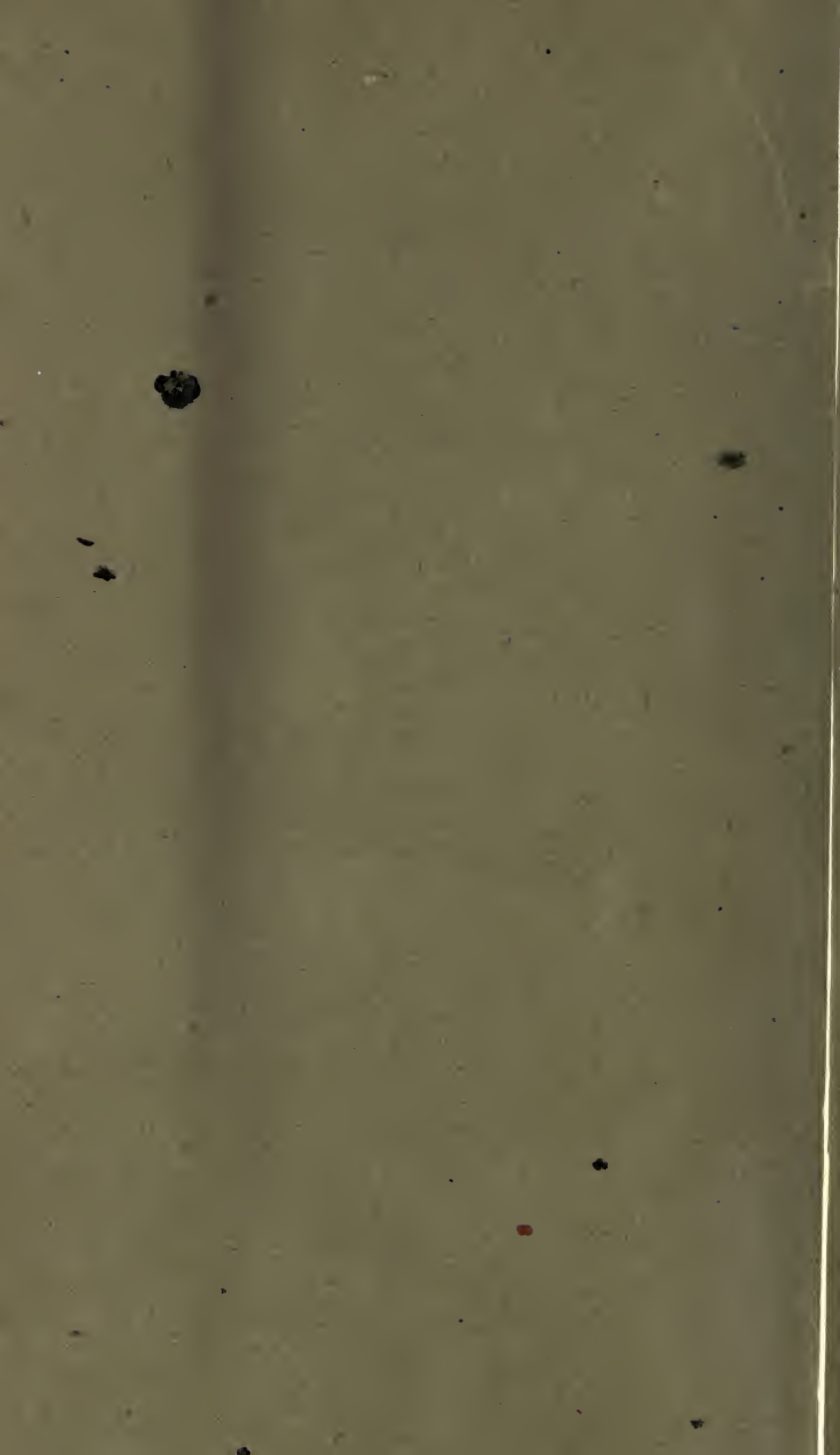
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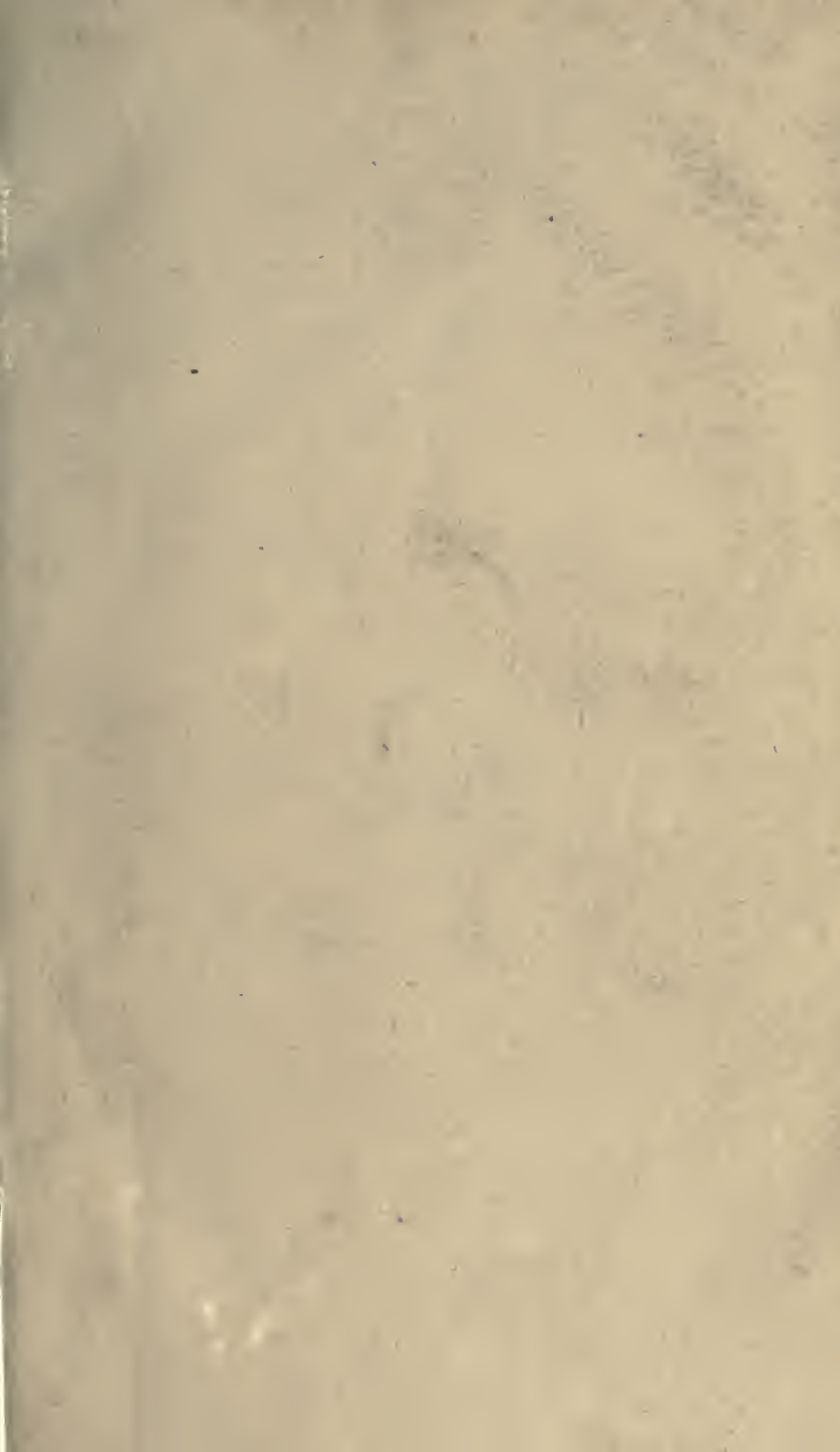
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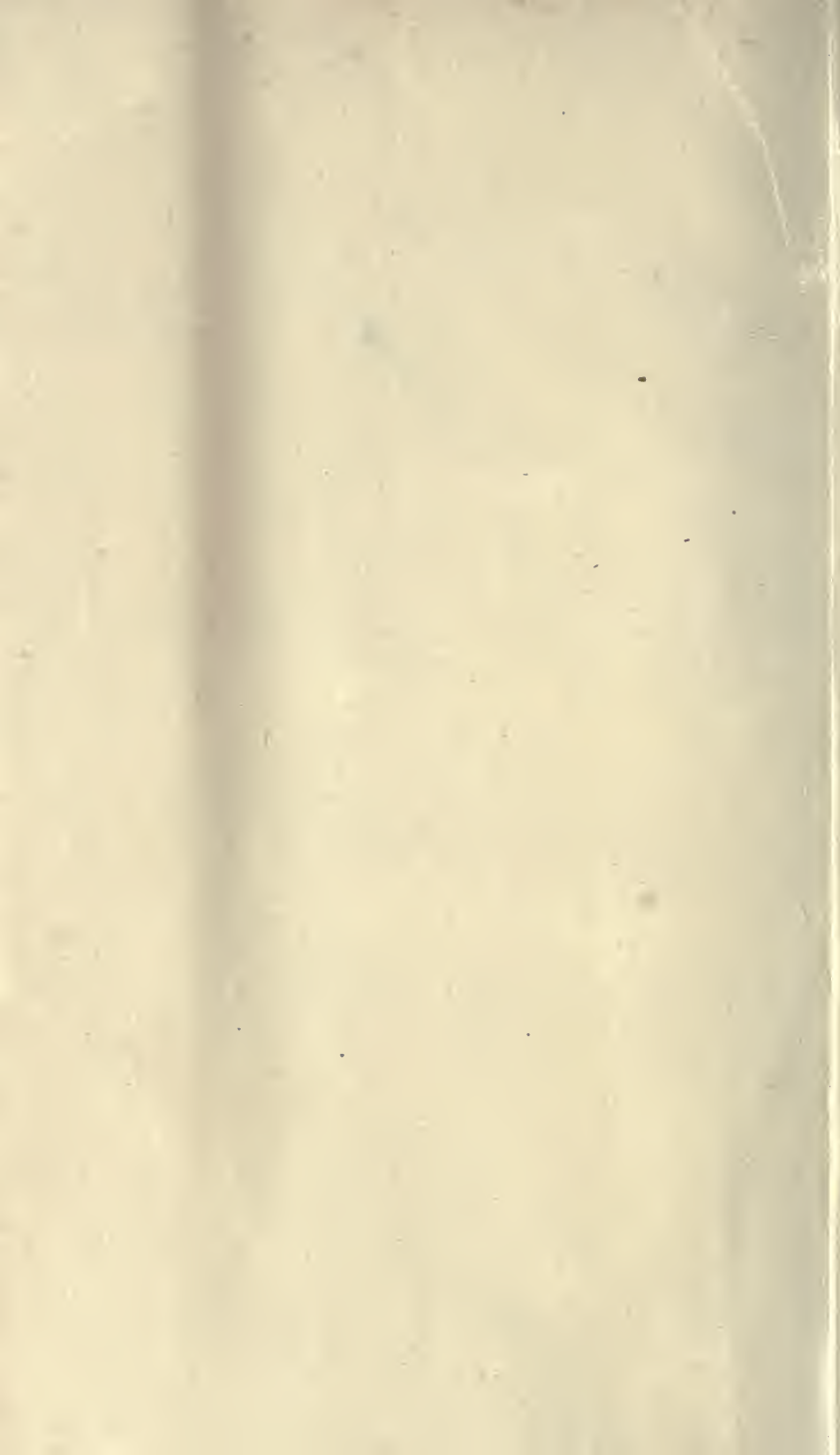
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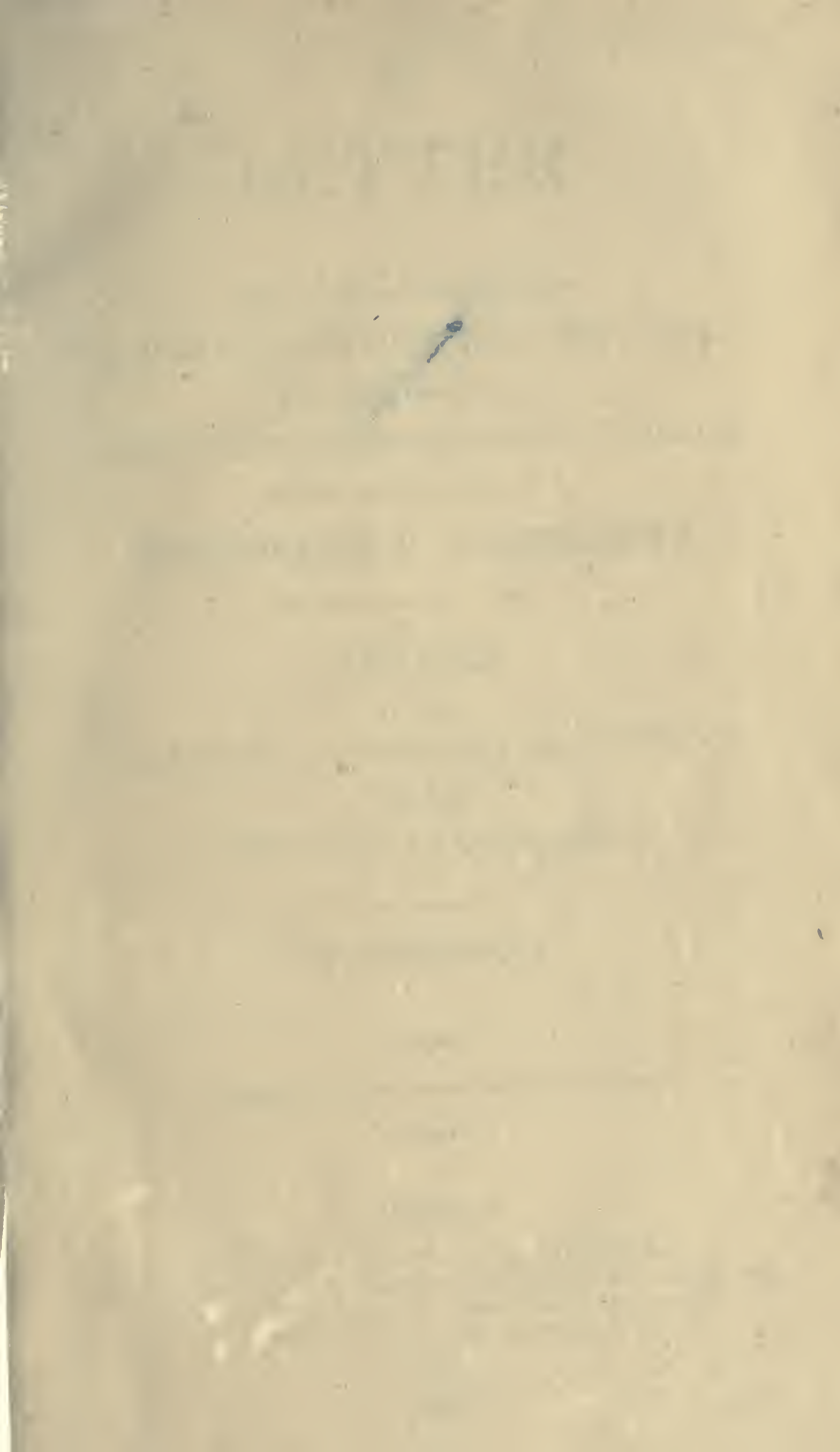
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A

# LETTER

TO

THE RIGHT HONOURABLE

SIR JOHN NEWPORT, BART. M.P. &c. &c.

IN CONSEQUENCE OF HIS

PROPOSITION IN THE HOUSE OF COMMONS

FOR THE APPOINTMENT OF A

**Parliamentary Commission**

TO INQUIRE INTO THE

**ABUSES**

IN THE

**COLLECTION, MANAGEMENT AND CONDUCT**

OF THE

**REVENUE IN IRELAND.**

---

BY HIBERNICUS.

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*"Difficilem oportet aurem habere ad crimina."*

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Dublin:

PRINTED FOR RICHARD MILLIKEN,  
BOOKSELLER TO HIS MAJESTY, HIS ROYAL HIGHNESS THE  
DUKE OF CLARENCE, HIS EXCELLENCY THE LORD  
LIEUTENANT, AND THE UNIVERSITY OF  
DUBLIN.

1821

# LETTER

THE RIGHT HONOURABLE

MR JOHN NEWBERRY M.P.

EC PF

H 6242 Kx

MEMORANDUM IN THE HOUSE OF COMMONS

584357

THE 21.5.54

Parliamentary Commission

TO BE READ IN THE

HOUSE OF COMMONS

ON THE

COLLECTION MANAGEMENT AND CONDUCT

OF THE

REVENUE IN IRELAND

BY HERRICKS.

"The House of Commons has passed a resolution."

THE

MEMORANDUM FOR THE HOUSE OF COMMONS

IN ANSWER TO THE QUESTION ASKED BY MR NEWBERRY  
ON 21.5.54, CONCERNING THE REVENUE IN IRELAND  
AND THE HOUSE OF COMMONS

1954

1954

A  
LETTER

TO

THE RIGHT HONOURABLE

SIR JOHN NEWPORT, BART. M. P. &c. &c.

SIR,

**I**N the *Globe* Newspaper of May 22, 1821, and in various other public journals of that period, the following observations are said to have been made by you in the House of Commons on Monday May 21 :—

“ REVENUE OF IRELAND.”

“ Sir JOHN NEWPORT, referring we believe to a notice which he had given on the subject, wished to know from the Right Hon. Gentleman, (the Chancellor of the Exchequer,) whether the Government would have any objection to the appointment of a Parliamentary Commission to inquire into the *Abuses* in the *Collection, Management, and Conduct* of the Revenue in Ireland; as, in that event, he would leave it altogether in the hands of Government, by which he was convinced much more benefit might be derived to the country than by bringing it forward in any other way. Always assuming that proper persons were appointed, with a determination thoroughly to examine into every Department, and with sufficient firmness and strength of mind *to persevere in the detection and eradication of Abuses* from every office in which they might be found, *however high in authority the persons by whom they might be committed, sanctioned, or patronized.* By the exertions of such a Commission, backed by the efficacy of public opinion in this country—for, on



*the other side of the Channel*, he was sorry to say, *it was of no avail*—he hoped much good would be effected: from any other he could have no expectation.”

The *Courier* and *Times* Newspapers, of Saturday, June 16, report, that, in the House of Commons, on June 15,

“ Sir JOHN NEWPORT rose to express an anxious hope, that the persons appointed to conduct the Commission would effectually perform their trust. That the *greatest Abuses* prevailed in the Administration of the Irish Revenue *was manifest*, and now that the Exchequer of the two Countries was consolidated, it was of the utmost importance that the people should see (that) the money which was drawn from them was fairly applied. *The Abuses were so inveterate* (and he meant not to cast an imputation upon any body\*) that nothing but a Parliamentary Commission would, he apprehended, do adequate justice to the case. It was a melancholy fact, that, in Ireland, as the burdens upon the people increased, the receipts of the Revenue diminished. Such a state of things, *so pregnant with abuses*, could only be *probed* by men specifically appointed, and who were capable, as well as ready, to perform their office. Nothing was to be done in official matters by a casual visit; the party making it would indeed be compelled to partake of the unbounded hospitality of the people, and *would be shewn every thing but the real state of the country.*”

Again, at a more advanced period of the debate, “ Sir John Newport was satisfied that the *Abuses which existed* in the collection of the Revenue in Ireland *could not be put down*, unless those who were appointed to inquire into them *were armed with very strong powers.*”

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\* It would appear, that if Sir John did not mean to cast an imputation upon *any* body, he did upon *every* body concerned in the collection, management, and conduct of the Irish Revenue. — WRITER.

Such, Sir, according to the public journals, are the charges you have made in the House of Commons, against the character of the persons employed in the collection, management, and conduct of the Revenue in Ireland, and against the character of your countrymen at large, among whom, you are sorry to say, “public opinion is of no avail.” What is chiefly to be lamented, is, that these unfounded allegations were made in a place where the parties accused had not the means of repelling the severe accusations which were *so unjustly* brought against them; and we may judge of the deep and injurious impression which charges of so grave a nature as these are, (advanced by a person who is supposed to have so competent a knowledge of Ireland, of its public departments, and of the gentlemen who preside over them,) must have made on the public mind, when we find, in the same report of the debate on the 15th June, that

Dr. PHILLIMORE observed, that “it appeared to him, that the proposed appointment was of very great importance, in order *to root out Abuses of an inveterate description*, and of *very long standing*, by which the collection of the Revenue of Ireland was retarded.”

Mr. F. ROBINSON said, “when he considered the duties the Commissioners would have to perform, the researches they would be obliged to make, and he was going to say, the

“*Augean stable which they were going to cleanse, &c. &c.*”

The impressions which appear to have been made on the minds of those persons who heard, and those who have read, these harsh, and, I trust, unmerited charges, are, that Abuses of a most serious, extensive, and inveterate nature exist in the collection and management of the Revenue in Ireland; that persons “high in authority” “have committed, sanctioned, or patronized them;”—that the money drawn from the people has not been fairly applied;—that it is owing to these



abuses, that, "although the burdens upon the people have increased, the receipts of the Revenue have diminished;"—that the canker worm of corruption has corroded so deeply, and extended its baneful influence so generally, that public opinion is no longer of any avail in Ireland; and, "that the abuses *cannot be put down*, unless those who were appointed to inquire into them, were armed *with very strong powers*."

The plain inference to be drawn from these severe accusations is, ("I do not mean to cast an imputation upon any body,") that the majority of the persons employed in the management and collection of the Irish Revenue are corrupt. In making use of the word Revenue, I understand you to mean the Departments of Customs and Excise, from which the Revenue is principally raised;—it is therefore to these departments, and not to the Post Office, and Stamp Office, that the following observations will apply.

The writer of this letter is well acquainted with the private character and public conduct of the Gentlemen who are placed at the head of the Customs and Excise Departments in Ireland, and with several of their officers, and he has, therefore, no hesitation in asserting, in the most unqualified manner, that it is well known to the Irish Public, and to Sir John Newport himself, though it may not be known to the persons who heard or read his speech, that those Gentlemen are as utterly incapable, as he himself is, of committing, sanctioning, or patronizing any act unworthy of a man of honor; and that the character and conduct of Lord CastleCoote, the Right Hon. J. Ormsby Vandeleur, the Hon. A. Hutchinson, Mr. Henry Hamilton, and Mr. King, who preside over the Customs; and of Mr. Hawthorne (not unknown in the House of Commons), Mr. Therry, Mr. Odell, Sir Robert Langrishe, Bart. the Hon. James Hewitt, and Mr. Plunkett, who are placed at the head of the Excise Department, stand de-

servedly high in public estimation, and will bear comparison with the character and conduct of any gentleman whatever, whether he be in, or out of Parliament. With respect to their officers, I infer, that as a body, they are not inferior in integrity, ability, and good conduct, to their predecessors, or to those persons who hold similar employments in Great Britain; not merely from the absence of complaint against them by mercantile men, but also from the extremely limited number of officers who have, of late years, been dismissed for misconduct.

I have paid some attention to the Finance Accounts which are printed annually by order of the House of Commons, and to those, which, from time to time, have been laid before the House, at the desire of Members, and, as it is not my object to enter into an elaborate argumentative defence of the character of the Commissioners of the Revenue, or that of their officers, I conceive it to be quite unnecessary to say more than I have already said in their justification, to those persons to whom they are known; and, I pledge myself to disabuse the minds of such disinterested persons as are unacquainted with them, and have formed an unfavourable opinion of them in consequence of the serious charges brought against them by you in the British Senate; and, to convince them of the unfairness and injustice of those charges; and that the appointment of a Parliamentary Commission for the mere purpose of inquiring into the *Abuses* you allege have been committed by them, will prove as useless as it is uncalled for: these things I will prove from facts derived from the several official returns that have been laid on the table of the House of Commons.

It has occasioned no little surprise that a Gentleman who held the high office of Chancellor of the Irish Exchequer could assign no other cause for "the melancholy fact, that the receipts of



“ the Revenue in Ireland had declined as the  
 “ burdens upon the people increased ;” but “ a  
 “ state of things, *pregnant with abuses*, which  
 “ could only be probed by men specifically ap-  
 “ pointed, and who were capable, as well as ready  
 “ to perform their office ;” for it does not require  
 a mind gifted with more than an ordinary portion  
 of research and comprehensiveness to discover,  
 nor one possessed of more than an ordinary share  
 of fairness and liberality to admit, or to suppose,  
 that such a state of things might have arisen from  
 other causes ; for instance, from the increase in  
 the number of persons who had quitted Ireland to  
 reside in a cheaper country ; or from the too great  
 increase in those burdens, or rates of duty, from  
 whence the declining receipts of the Revenue  
 were derived, which has occasioned diminished  
 importation and consumption ; or, from the in-  
 crease of expense incurred in collecting those  
 augmented duties, and guarding against the at-  
 tempts to evade the payment of them, which in-  
 creased in proportion as those duties became more  
 burdensome. These suppositions would have ob-  
 tained for you infinitely more credit for correctness  
 of judgment, and for liberality of mind, than those  
 you have adopted ; and I will prove them to be  
 the true causes of the decline of the receipts of  
 the Revenue, notwithstanding the burdens upon  
 the people have increased. I will establish the  
 refutation of your charges, by proofs, that the  
 management of the Revenue is less than it was—  
 that fewer officers are employed—and, that their  
 salaries amount to less than they did ;—and, in a  
 subsequent part of this reply, I will prove, that  
 the decline of the Revenue is not to be attributed  
 to so disgraceful a cause as the dishonesty of its  
 officers, but to the decrease of our importation  
 and consumption of those articles of foreign pro-  
 duce, or manufacture, from which the Revenue  
 is principally derived. I shall detail the several  
 augmentations in the rates of duty, and I shall



also give the *quantities* which paid duty on those rates, and shall leave it to the impartial judgment of every disinterested reader to decide, whether it be owing to these duties being too excessive, or to inveterate abuses in the collection of them, that the receipts of the Revenue have diminished?

It appears to me that your suppositions, and the impression that your assertions have made on the minds of those who heard and those who have read them, have been founded on an erroneous opinion, derived from the *rate per centum* at which the Revenue has been collected; and as this rate, of late years, has been high, (particularly if it be compared with that at which the prodigious Revenue of England has been collected) a hasty and unjust conclusion has been drawn, that an unnecessary increase in the number of persons employed in the Revenue has taken place; or, that the officers are more liberally remunerated than heretofore, or, than they ought to be; or, that they are corrupt; and that there is an improvident and unnecessary increase in the expenditure of the public money in the collection, management, and conduct of the Revenue in Ireland.

I shall therefore proceed, upon the assumption that my suppositions are correct, to state, that a reference to the Public Finance Accounts will prove, that although the rate per cent. of collecting the Irish Revenue may appear to be extremely high, when it is compared with that of some former years, or with that of England, that this has not arisen from increased expenditure, but from *diminished produce*; that the total expense of "Management" of the Customs Department in the year 1820, was less than it has been at any period these last *ten years*;—that the total amount of the *salaries* of the officers was less last year than during any year these last *ten years*;—and that the number of persons at present employed in the department is less than at any period

during the last *twenty years*, and is less by 35 persons than the number employed in the year 1800.

Many persons have imagined, that because the gross produce of the Irish Customs was collected in the year 1812 for 15*l.* 1*s.* 6¼*d.* per cent. that, in that year, a less expensive system of management was in operation than in 1820, when the collection of it cost 19*l.* 2*s.* 8½*d.* per cent. whereas, on the contrary, the management of the latter year was 22,892*l.* less than it was in 1812; but, the *rate per cent.* of collecting it in 1812 was less, because the produce of the Revenue in that year exceeded that of 1820 by no less a sum than 706,940*l.* In like manner, although the Customs Duties of 1813 were collected for 15*l.* 2*s.* 9¼*d.* per cent. and those of 1820 cost 19*l.* 2*s.* 8½*d.* per cent. yet the charges of management of 1820 were less by 29,822*l.* than those of 1813; but the produce of the Revenue in 1813 having exceeded that of 1820 by 741,502*l.* occasioned that produce to be collected at a less rate per cent. than it was in 1820. The Revenue of 1814 exceeded that of 1820 by 424,678*l.* and the charges of management exceeded those of 1820 by 44,343*l.* and yet they called forth no remark; or censure, because the Revenue of 1814 was collected at the rate of 17*l.* 13*s.* 5¾*d.* per cent.

A reference to the printed Annual Finance Accounts will shew, that in 1820, the expense of "Management" of the Customs Revenue,

was £26,321 less than in 1819

36,306 .....do..... 1815

44,353 .....do..... 1814

54,198 .....do..... 1810

The "Salaries" of the Customs Department (including the expense of the Revenue Cruisers) in 1820,

were £7,917 less than in 1818

15,444 .....do..... 1815

13,732 .....do..... 1811

The Customs "Incidental" Payments in 1820,  
were £25,946 less than in 1819

23,909 ..... do..... 1815

16,996 ..... do..... 1812

5,556 ..... do..... 1807

In the year 1820, no less than 101 Offices, with salaries attached to them, amounting to 8,426*l.* per annum, were suppressed in the Customs Department alone. Vide Report of "Increase and Diminution of Salaries, &c." printed by order of the House of Commons, 19th March, 1821.

The number of officers employed in the Customs Department in Ireland in 1820 was, as I have previously observed, less than the number employed in it in any year since 1800; it is unnecessary to enumerate each year, I shall therefore select the following periods:

Years.	No. of Officers employed.		Amount of Salaries.
1820	...	1620	£160,441
1816	...	1755	172,516
1811	...	1764	172,248
1809	...	1722	169,758
1807	...	1703	70,790
1800	...	1655	68,949

From this brief extract from a statement embracing the whole period from 1800 to 1820 inclusive, (ordered by the House of Commons, 5th April, 1821,) it will appear, that so far from any addition having been made to the number of persons employed in the Customs Department, or to the amount of their salaries, (subsequently to the establishments of the several ports being settled, since the *abolition of fees*,) that the latter were considerably less than they were 11 years ago, and that between the years 1816 and 1820, the employments of no less than 135 persons (precisely 1-13th of the whole number employed in 1816,) with salaries amounting to 12,075*l.* per annum, have been abolished.

In the Excise Department, the total expense of "Management," in the year 1820, was less



than it had been in any year since 1812, except the years 1819 and 1818, (it exceeded 1819 by 9,000*l.* and 1818 by 2,400*l.*) For example, without going into the detail of each year, in 1820, it was

£27,004 less than in 1817

44,021 ... do. ... 1816

75,245 ... do. ... 1815

37,018 ... do. ... 1812

The Excise "Salaries" in 1820 were less than in any year since 1812. For example, they were

£3,471 less than in 1819

8,592 ... do. ... 1816

4,457 ... do. ... 1812

The Excise "Incidental" Expenses were

£151,306 in 1820

175,997 in 1819

174,857 in 1816

208,072 in 1815

I request your attention to the amount of the salaries of the persons employed in the Customs Department in 1807, before the abolition of fees, and to their amount in 1809, immediately subsequent to their abolition; it is 98,968*l.* more in the latter year than it was in 1807. Here is the principal cause of the increase which has of late years taken place in the collection and management of the Irish Revenue; and, as it was afterwards deemed requisite to increase the number of persons employed, the establishment of the Customs Department cannot be considered as settled until the year 1811, when the "Salaries" amounted to 172,248*l.* exceeding those of 1807, (when fees were allowed,) by 101,458*l.* per annum.

It took considerable time to arrange the various and complicated claims of the officers for "Compensation for loss of fees," and I look upon the year 1812 to be the period when this branch of the expense of "Management" of the Customs Revenue became *settled*, (though some claims have been since admitted,) and in this year it amount-

ed to 47,759*l*. In course of time this charge will cease ; in 1820, it was only 44,653*l*.

The salaries in the Excise Department in the year 1806 (before the separation of the Excise from the Customs,) amounted to only 49,591*l*. whereas, in the year 1809, when the Excise Establishments may be considered as settled, they amounted to 121,416*l*.

Here then is the origin, and still operative cause, of the great increase in the expense of collecting and managing the Revenue of Ireland, arising out of a measure which was not the act, nor adopted at the recommendation, of the Commissioners of Customs and Excise; but was suggested by a former *Parliamentary Commission*, and was concurred in by the Government and Chancellor of the Exchequer, and had the sanction of Parliament for carrying it into effect, which has increased the expense of " Management "

In the salaries of the Excise .....	£71,825
The salaries of the Customs.....	101,458
Compensation to Customs Officers .....	47,759

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Making in all an annual increase of £221,042 up to the present year ; and even when compensation shall cease, the *permanent* increase, on account of *salaries*, will be 173,283*l*. per annum.

But, there were other important additions to the charge of Management of the Revenue, occasioned by the separation of the two Departments, and the Fee Abolition Bill ; the number of Custom-houses, Stores, Offices, &c. &c. has been increased, Docks also have been made, which will be seen more clearly and strongly on comparing the gross charges of Management of both Customs and Excise, which were, in

1806, before the separation .....	£351,655
1807, immediately after ditto.....	434,660
1808 .....	511,452

and, in the year 1811, when the new system may be considered as nearly settled, the total Manage-

ment amounted to 741,956*l.* and in 1814 was no less than 801,019*l.* although, in 1820, it was only 684,796*l.* of which, as I have already stated, the additions to the salaries, in consequence of the separation of the two Departments, and compensation for the loss of Fees, formed part, amounting to 221,042*l.*

If the Customs salaries of 1820 were taken as they stood in 1807, before Fees were abolished, and, along with Compensation for loss of Fees, were deducted from the Customs "Management" of 1820, the charge of collecting and managing the Customs Revenue in 1820 would be *less* by 7294*l.* than it was in 1807, during the first quarter of which year you were Chancellor of the Irish Exchequer.

From your repeated complaints of the expensive manner in which the Revenue of Ireland is collected, I am led to suppose, that the public (particularly the *English public*, whose opinion is of so much weight in your estimation) are not aware, and that even you have forgotten, *that it was during the period you held the office of Chancellor of the Exchequer for Ireland*, that, on separating the Customs and Excise Departments, Lord Donoughmore was allowed to retire from the Revenue on a pension of 1600*l.* per annum, which gave Government the disposal of a Commissionership; that, at the same time, two additional Commissioners of Customs and two of Excise were appointed, with salaries of 1000*l.* per annum each,\* and that the appointment of *seventeen additional* Collectors of Excise took place, whose salaries amounted to 8800*l.* per annum (I regret to say that no less than *five of them have*

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\* These four additional Commissioners have been since considered as unnecessary; and (during the last year) the Customs Board was reduced from seven to five Members, and the Excise Board from seven to six Members; and, on the next opportunity that shall present itself, the Excise Board will be reduced to five Members.



*been dismissed*); additions, amounting to 7800*l.* per annum were made to the salaries of the former sixteen Collectors of Excise; four Surveyors General of Excise were appointed, who have received about 1100*l.* each per annum—(their salaries being 500*l.* a-year each, and 100*l.* per annum for a clerk, and an allowance of two Guineas when on duty); and four Inspectors General of Excise were also appointed, at a salary of 300*l.* per annum, and an allowance of one Guinea a day when on duty.

I do not presume to arraign the separation of the Customs and Excise Departments; nor have I mentioned *the number of new appointments* made by the Whig Administration in 1806, or the salaries attached to them, or the additions to the salaries of the Excise Collectors previously in office, with any insidious imputation that the latter were uncalled for, or undeserved; or, that the number of new appointments was greater, or the salaries attached to them higher, than they ought to have been; *these are questions for the consideration of the Parliamentary Commission so anxiously desired by you*, and, if that Commission shall be of opinion that there were abuses in any of these particulars, I feel convinced that the Gentlemen composing it “will be possessed of sufficient firmness and strength of mind” to state, in their Report to Parliament, the names of the persons by whom any unnecessary additions to the public burdens were made in the collection and management of the Revenue, “*however high in authority the persons by whom those abuses might be committed, sanctioned, or patronized;*” in order that the public mind may be disabused of the impression that has been made on it, injurious to the character of the present heads of the Revenue, and of their officers, in consequence of your assertions.

The extracts I have given from the statement ordered by the House of Commons, 5th April,

1821, and from the Report printed by order of the House on 19th March, 1821, of "the Increase and Diminution of Salaries," &c. will prove, that the Commission of Revenue Inquiry appointed in 1819 (consisting of Mr. Richmond, Colonel Doyle, &c. &c.) and the heads of the Customs and Excise Departments, were anxious to carry into effect every *practicable* measure of retrenchment and economy. But, every person who is at all conversant with public business must be fully aware, that even measures of economy and retrenchment may be carried too far; and that an establishment may not only be more numerous, or better paid, than the nature of its service may demand, but, on the other hand, that the number of officers of such establishment may not be sufficiently numerous to discharge the duties required of them; or, owing to a mistaken economy, they may not be remunerated in a manner proportionate to the weight of duty, or the importance of the trust reposed in them; and, in the latter case, the public interest and prosperity would be as much injured by a hasty and imperfect discharge of duty, by the members of an establishment not sufficiently numerous to effect a careful and scrupulous performance of the service required of them, or by the venality of the inferior description of persons of whom such an establishment would be composed; as, on the other hand, the public interest would be injured by having too extensive and burdensome an establishment to support. A great many reductions have recently been made in the Revenue, as I have already shewn, and I have reason to believe, that many more will be made whenever certain offices shall become vacant, by the death or superannuation of those persons who now hold them: at least I am credibly informed, that many have been recommended to, and only await the decision of his Majesty's Government.

I therefore give it as the unbiassed conviction of my mind, that the appointment of a Parliamen-



tary Commission, for the mere purpose of "inquiring into the *Abuses*" in the collection, management, and conduct of the Revenue in Ireland; (or even of assimilating the mode of collecting and managing the Revenue in England and Ireland,) if thus confined in its object, will be attended with very considerable expense, but will not be productive of any commensurate public good.

In the several reports of the speech attributed to you, you are made to say, that "nothing can be done in official matters in Ireland by a casual visit," allow me, therefore to ask,

"How many years did the last Commission of Revenue Inquiry continue its labours?"

"What was the total expense attending that Commission?"

"What are the measures of public utility which have resulted from, or have been carried into effect, in consequence of its recommendation?"

\* \* \* \* \*

If I may be permitted to state the suggestions of a mind that is totally free from any self-interested motive, and is anxious only for the public welfare, without giving offence to those persons whose high office, and important and difficult trust it is, or has been, to preside over the weighty, complicated, and embarrassing Fiscal Arrangements of the United Empire, I would presume to express my opinion, that, although the appointment of a Parliamentary Commission, for the purpose recommended by you, will be as useless as it is uncalled for, yet, that a Commission might be employed, with advantage to the Empire at large, as well as to Ireland, assuming that the members of it were free from all political prepossession, and were actuated solely by an anxious wish to arrive at the truth, and to benefit the

country; that they possessed a practical knowledge of the routine, connection, and difficulties of business in the several public departments, and were capable of taking an enlarged and correct view of the past and present situation, resources, and capability of Ireland, and in what respect these are different from the situation, resources, and capability of Great Britain, so as to come to a right conclusion as to the burden of taxation which this country is able to bear—the best means of collecting it,—and the best sources from which it can be derived, such as should not only the least impede, but such as shall be most favorable to the improvement and prosperity of the country.

I conceive that the most important objects which would present themselves for the consideration of such a Commission as I have described, would be, whether the *causes* which led to so heavy an expense in collecting and managing the Revenue still continue to operate? Whether a well regulated and legalized schedule of fees would not have proved more beneficial to the Revenue than the total abolition of them? And, if the latter question should be decided in the affirmative, whether a change to such a schedule can now take place with safety and advantage to the Revenue? The Fees being either paid to the officer, as before the abolition of them, or, retained by a “Receiver General of Fees,” for the advantage of the Revenue, to pay salaries to the officers,

Secondly, Without the most distant intention of offering the slightest disrespect towards those persons with whom the system of augmented rates of duty originated, or by whom it has been followed, but, on the contrary, yielding them a willing tribute of praise for selecting or persevering in it, because, at the period, it appeared to them to hold out the best founded expectations of proving beneficial to the United Em-



pire, I would beg leave to submit, that it is deserving of the most serious inquiry on the part of such a Commission, whether the several augmentations of the customs duties, and the taxes, have not, at length, raised them to a height which has rendered them not only *less productive* in point of Revenue than it was expected they would prove to be, but, whether it has not also placed the luxuries, and many of the *comforts* of life, out of the reach of those persons whose situation in society entitles them, and formerly enabled them, to enjoy them? Whether our importations have not, in consequence, been considerably lessened? Whether, by discouraging the use of foreign commodities in the United Kingdom, we have not discouraged, to the same extent, the use of British produce in those countries? and, consequently, that our commercial, nautical, manufacturing, and agricultural classes, having less employment, and of course less profit than heretofore, no longer possess the means of enjoying the comforts of life to the extent they were formerly accustomed to, and by which they contributed directly, or imperceptibly, towards the Revenue and the prosperity of the country.

Thirdly, The consideration of the delicate and important question of what reductions can be made in the rates of public taxes and customs duties, with safety to our financial engagements and the demands of our several establishments? And, what measures would be best calculated, under reduced taxation, to create an increased import and export trade, and thereby call our capital and industry, our commercial, agricultural, and manufacturing resources and capabilities into increased action?

With respect to the first suggestion I have offered, *viz.* That which relates to the expense of collecting and managing the Revenue in Ireland, I shall beg leave to observe, that if it should be deemed adviseable to relieve the public exchequer

from the heavy burden of salaries to the officers of Customs, and compensation for loss of fees, that it would be easy to frame an equitable, well regulated schedule of fees, founded on a careful inquiry into the duties which are actually performed by each individual, and the income which a certain rate of fees would probably produce him. Such a schedule would not, I think, be objected to by the public, nor by the mercantile body at large; whereas, on the other hand, the abolition of fees has created an increase in the expense of collecting the Customs Revenue, alone, of 150,000*l.* per annum; and I do not find that the merchant, in selling his goods to the retailer, or the latter in selling them to the public, has disposed of any of the various articles of import at a cheaper rate; or, that he has even laid claim to the merit of doing so, in consequence of the abolition of fees. I am of opinion, that the Chief Examiners of Accounts, or Officers of Check or Control, in Dublin, ought not to be paid by fees; and that the fees should not be paid by the merchant to the other officers, respectively, but, that the several fees due on each entry should be enumerated by the collector or comptroller on the entry, and that the amount should be paid to the collector, for him to retain for the advantage of the Revenue, or to distribute amongst the officers who might be entitled to proportions of it.

But, the policy or impolicy of a well regulated, legalized schedule of fees, instead of salaries, for officers of the Revenue, is a question of such minor importance when compared with those subjects which demand our attention, that I shall proceed to the consideration of the second and third suggestions I have presumed to offer, as containing matter deserving the gravest inquiry of a Parliamentary Commission.

I am well aware, that a considerable diversity of opinion exists, as to how far the decline of our Revenue, and the diminished importation and



consumption of the principal articles from which that Revenue is derived, as well as a proportionate diminution in the comforts of the consumers of those articles, are to be attributed to the great augmentation in the several rates of duty to which foreign produce has been subject. Nor am I ignorant, that, while we are comparing our late importations with those of former years, we should bear in mind the various circumstances, during both periods, connected with the individual, and the relative situation, not only of Ireland, and of Great Britain and her colonies, but also of foreign countries, particularly during the wonderful and unexampled changes in our situation, as well as in theirs, during the numerous fluctuations of a war which is unequalled in the extraordinary excitement it created, and the gigantic exertions it called forth. We must likewise take into consideration, how far our importation and consumption of articles of foreign produce or manufacture, and the revenue derived therefrom, may be supposed to have declined since the peace, in consequence of the number of persons who have been thrown out of employment; the depreciation in the value of lands and of their produce, &c.; the new directions that commerce has taken; and the inability of our manufacturers to dispose of their commodities, in consequence of the sudden and unexpected change from a protracted and active war, during which we had been the chief, and indeed almost the only, medium of commercial communication between foreign nations, to a state of peace; or rather (for a considerable time) to a state of armed neutrality on the part of the several European Powers, which required a continuance of the public burdens, without yielding, in return, those advantages which mankind generally derive from peace, when governments are settled, and when public confidence is placed in them, and that

commerce begins to operate favourably in new directions, and under new impulses.

Having premised thus much, in order that the reader, when he takes questions of so much importance into his consideration, may bear in his recollection the various circumstances which affect them, and be enabled to form a correct judgment after he has viewed the subject in all its numerous bearings, I shall refer him to a return ordered by the House of Commons, on the 17th April, 1821, wherein he will meet with the detailed statement for each of the last twenty years, from which I have merely formed *averages*, in the following statements or tables, which are intended to shew, at one view, the *quantities* of the several articles of commerce from which our revenue is principally derived, which have actually *paid duty* in certain years, or on an average of certain years, from 1800 to 1820; the rates of duty to which they were subject; and the total amount of duty received on them; in order that he may be the better enabled to observe the decline in the comforts of the public in consequence of the diminution in the quantities of the articles imported, or subject to internal taxation, as well as the falling off in the Revenue, occasioned by the several augmentations of the rates of duty during the last twenty years.

## RUM.

Years. or average of certain Years.	No. of Gallons which paid Duty.	Rate of Duty per Gallon.	Amount, or average Amount, of Duty received, per Annum.
1800—1801—1802...	1,041,460...	5 8 $\frac{3}{4}$	£297,744
1804—5—6—7...8...	300,293...	7 5	from July, 1803 ... 100,529
o 1809.....	1,307,007...	8 1	from June, 1808 ... 593,740 0
1813.....	544,984...	10 1 $\frac{1}{4}$	from May, 1813 ... 272,609
1816—17—18—19—20..	28,521...10	0	from July, 1814 ... 16,507

N. B. The Duties on Wine, Brandy, Rum, &c. imported into Ireland, paid Duty in Irish Currency previously to 1804, and in British Currency

since that year. The *Rates* of Duty will be for importations in British Vessels only, though the amount of Duty will include the Revenue derived from produce imported in Foreign, as well as in British Vessels.

## BRANDY.

Gallons, s. d.

1800—1801—1802...	208,064...	7	3 $\frac{3}{4}$	.....	£77,714
O 1809—10—11...	22,671...	9	11	from June, 1808.....	13,233 O
1818—19—20...	7,662...	13	7	from July, 1814.....	5,675

## GENEVA.

Gallons. s. d.

1800—1801—2—3...	82,828...	7	5 $\frac{1}{2}$	.....	£31,323
O 1809—10—11...	16,305...	9	10	from June, 1808.....	9,609 O
1817—18—19—20...	3,723...	13	7	from July, 1814...	2,857

## PORTUGAL WINE.

Years, or average of Years.	Tuns.	Rate per Tun.	Amount of Duty.
1800—1801—1802...	5,705...	£58 14.....	£221,236
In 1802 alone .....	6,858.....	do.....	268,401
1804.....	4,949....	.58 O from July, 1804.....	230,143
O 1807—8—9.....	3,780....	:do.....	219,240 O
1811—12—13.....	1,999.....	70 12 from June, 1810....	153,726
1817—1818—1819...	1,205.....	90 16 from July, 1814...	117,952

## FRENCH WINE.

Tuns.

1801—1802—1803...	642...	£59 12 per Tun.....	£38,749
O 1805—6—7—8—9...	362.....	87 O British, from July, 1804...	35,372 O
1811—12—13...	262...	105 18 from June, 1810...	31,306
1816—17—18—19—20...	155...	135 12 from July, 1814...	22,718
1820 alone.....	69 only...	do.....	10,190

## MADEIRA WINE.

Tuns.

1800—1801—1802...	95...	£38 14 O per Tun.....	£3,805
O 1807 —8 —9...	144.....	59 1 2 from July, 1804.....	9,323 O
1811—12—13...	105.....	71 13 £ from June, 1810.....	8,323
1816—17—18—19—20...	63.....	91 O O from July, 1814.....	6,100



## SPANISH WINE.

Years, or average of Years.	Tuns.	Rate per Tun.	Amount of Duty.
1800—1801—1802...	1,166.....	438 14	£45,542
1803.....	1,392.....	40 16 from July, 1802.....	58,628
1804.....	1,903.....	48 0 from July, 1804.....	94,833
o 1807— 8— 9.....	1,598.....	58 0 from Oct. 1805.....	100,459 0
1811—12—13.....	1,525.....	70 12 from June, 1810.....	102,845
1817—18—19.....	724.....	90 6 from July, 1814.....	70,624

## CAPE WINE.

The Duty on Cape Wine has remained stationary at 29 $\frac{1}{2}$  s. per Tun.

1815 ... ..	23 Tuns	... ..	£ 858
1816 ... ..	80 ... ..	... ..	2,682
1817 ... ..	370 ... ..	... ..	11,771
1818 ... ..	433 ... ..	... ..	13,795
1819 .. ..	466 ... ..	... ..	14,935

Here the beneficial effects of a moderate, equitable, fixed Rate of Duty are visible, in the increase of the quantity imported, as well as in the augmentation of the Revenue produced therefrom. It is in our own power, by a liberal policy, to render the Cape of Good Hope of infinite value to the United Kingdom.

## MUSCOVADO SUGAR.

Years, or average of Years.	Cwt.	British Plantation, per Cwt.	Foreign Plantation, per Cwt.	Amount of Duty paid.
		s. d.	s. d.	£.
1800.....	338,563...19	7 $\frac{1}{2}$ .....	32 1 $\frac{1}{2}$ ...	284,260
1803.....	302,594...21	7 May, 1801...34	1 $\frac{1}{2}$ ...	396,275
1804.....	289,220...26	6 July, 1804...49	3...	379,507
o 1811—12—13.....	360,323 .30	0 .....	.63 0	544,507 0
1816—17—18—19—20.....	266,413...do.....	.....	do.....	404,035

## TOBACCO.—(Customs.)

Average of Years.	lbs.	Customs Duty per lb.	Amount of Duty.
1800—1801—1802...	6,484,857.....	about 7 $\frac{1}{2}$ d.....	£208,655
o 1807— 8— 9.....	5,625,376.....	6d.....	156,101 0
1811—12—13.....	6,098,181.....	from 7d 13-20th to 9d 3-10th.	206,982
1818—19—20.....	3,414,464.....	1s.....	184,952



TOBACCO.— (*Excise.*)

Average of Years.	lbs.	Customs Duty per lb.	Amount of Duty.
1800—1801—1802...	6,572,658.....	5d. ....	£136,929
o 1807— 8— 9.....	5,467,686...11d. nearly,	part at 9d. in 1807...	266,640
1811—12—13....	6,270,112 .....	chiefly at 1s. 7d. ....	513,790
1818—19—20.....	5,413,070...half aver. at 2s. 2d. half 3s. 3d....		463,474

In the Customs, although the *Rate* of Duty on Tobacco is nearly double what it was, the *Amount* of Duty has declined 1-8th, and the *Quantity* which paid Duty is little more than  $\frac{1}{2}$  what it was. The quantity has fallen off, in the same proportion, in the Excise, where the Rate of Duty has risen from 5d. to 3s. 3d. per lb. and the amount of Duty has trebled. It appears that the average quantity of Tobacco in 1811, 1812, 1813, (which paid 2s. per pound *Excise and Customs Duty*,) exceeded that of 1818, 1819, 1820, (when the Duty was 4s. per lb.) nearly  $\frac{1}{2}$  in quantity, and 72,346l. in amount of Duty.

## TEA.

Year	Black. lbs.	Green. lbs.	Total lbs.	Rate of Duty.	Amount of Duty. £.
1800...	2,509,420...	105,188...	2,614,610...	5½d. per lb.....	103,420
o 1810...	2,866,648...	55,920...	2,922,568...	£93 per Cent. ad Val. } from June, 1810 }	472,009 o
1814...	3,356,148...	30,864...	3,387,012...	96 per Cent.....	576,162
1820...	3,115,566...	34,592...	3,150,158...	100 per Cent.....	422,268

An increase of 1-5th in quantity since 1800, and of 1-23d in quantity since 1810; but a deficiency of about 1-9th in amount of Duty since 1810, and a falling off of about 1-14th in quantity, and more than  $\frac{1}{4}$  in Duty since 1814; being 236,859lbs. less in quantity, and 153,894l. less in Revenue than in 1814.

## EXCISE DUTY ON HOME-MADE SPIRITS.

Year, or average of Years.	Gallons.	Rate per Gallon.	Amount of Duty.
1800 . . . . .	3,621,498	2s. 6d. . . .	£452,687
o 1804, 5, 6, 7, 8, 9,	4,129,348	4s. 0d. chiefly	875,092 o
1807, 1808,	5,704,158	4s. 1d . . .	1,236,244
1811 . . . . .	6,500,361	Mr. Pole reduced the duty to 2s. 6d. per Gallon }	880,313
1816, 17, 18, 19, { 20, . . . . .	3,751,887	5s 6d. . . .	1,151,452

In the average ended 1820, when home-made Spirits paid a Duty of 5s. 6d. per Gallon, the *quantity* consumed was nearly two millions of Gallons *less*, and the amount of Duty was £84,792 less than in the average of 1807, 1808, (the quantity of Grain used was of course proportionably less) when the Duty was 4s. 1d. per Gallon.

### EXCISE DUTY ON MALT.

Year, or average of Years.	No. of Brls. each 4 Bushls.	Rate per Barrel.	Amount of Duty.
1800	843,900	6s. 6d.	£287,512
1802, 1803,	913,016	6s. 6d. and 7s. 7d.	320,049
1807, 8, 9, 10, 11,	669,371	10s. 10d.	362,576
1817, 18, 19,	416,955	9s. 4d.	210,794

Although the rate of Duty in the average of 1817, 18, 19, is nearly one-half higher than it was in 1800, the amount of Duty is one-fourth less than it was in that year; and one-third less than it was in the average of 1802, 1803.

*Number of Hearths, Windows, Carriages, &c. &c. which paid Duty in the following Years, and the amount of Duty received thereon :*

Hearths.	Windows.	Carriages.			Clerks.	Servants.	Horses.	Dogs.		Amt. of Duty.
		Four Wheeled.	Gigs.	Cars.				Common.	Sporting.	
1814.										
328,540	808,292	3581	2246	7755	3120	13,187	22,853	9232	14,589	634,151 <sup>x</sup>
1817.										
162,901	659,646	3094	1286	5399	2777	12,482	19,672	11,950	11,431	571,871
1820.										
195,909	745,586	2849	1817	6578	2485	11,627	18,364	5,858	8,597	335,758

Mr. Shaw, one of the Members for the City of Dublin, in his speech, during the present sessions of Parliament, for the repeal, or a reduction of the Window Tax in Ireland, stated, that the

amount of Duty derived from this Tax was as follows, viz :

In 1814, . . .	£381,000
1817, . . .	344,000
1818, . . .	301,000
1819, . . .	303,000
1820, . . .	159,000

In the endeavour to ascertain the effect of high Duties on the quantities of foreign produce which paid Duty, and on the amount of Revenue received, it may be deemed unfair to take the year 1820 as a standard of comparison, I shall, therefore, take an average of the last three, four, or five years, and instead of comparing this average with the most prosperous commercial years during the war, I shall, in general, contrast it with the year 1800, or with the average of the years about that period, from which it would appear, that the *annual* decline in the quantities consumed, and the Revenue derived therefrom, has been as follows, viz.—On

	Gallons.	Hhds.	Decrease in Revenue.
Rum . . .	1,013,139	or 16,082 nearly, or the Im- portation is now about 1-37th part of what it was . . .	£281,237
Brandy . .	200,402,	or 3,181, is 1-27th part of what it was, . . .	72,039
Geneva . .	79,105	. . . about 1-22d part of what it was . . .	29,066
Port Wine	4,500 Tuns	. . . about 1-5th of what it was in 1800, and amount of Duty not one-half of what it was in 1802 . . .	103,284
French Wines	487 Tuns	Importation not 1-4th what it was . . .	16,031
Tobacco } (Customs) }	3,070,393 lbs.	or about 2,300 Hhds. about one-half of what it was	23,703
			<hr/> £525,360

The amount of Duty received on Muscovado Sugar is nearly one-half greater than it was in 1800 (though it is 1-4th less than it was on average of 1811, 12, 13); but the quantity which



has been consumed, annually, has fallen off about 6000 hogsheads.

The amount of Duty received on *Spanish Wines* has increased about one-half, but the *quantity* which has paid duty is *one-third less* than it was in 1800.

I have already noticed the same results with respect to *Tobacco* in the Excise Department.

Although the rate of Excise Duty on *Malt* is nearly one-half more than it was, yet the amount of Duty on it is *one-fourth less* than it was in 1800; and is one-third less than it was on an average of 1802 and 1803.

The Revenue derived from Foreign Wines and Spirits, and Home-made Spirits, in the year 1809, or the *average* about that period, (when the duty on Claret was 87*l.* per Tun; on Port, Madeira, and Spanish Wines, about 58*l.* per Tun; and on Rum one-fifth less; Brandy and Rum, about one-third less, and Whiskey one-fourth less, per gallon, than at present,) was 800,000*l.* more than what those articles yielded in 1820, or average of this latter period.

The Revenue derived from the Taxes on Hearths, Windows, Carriages, &c. is little more than one-half of what was obtained from them only seven years ago. But, during this period, considerable reductions have taken place in the Rates of Duties to which Hearths, Windows, &c. were subject; and numerous exemptions have been granted; and it is owing, in all probability, to the reduced Rates of Duty, that the number of Hearths, Windows, Gigs, and Cars, which paid duty in 1820, is so much greater than what paid duty in 1817. (*See preceding Statement.*)—

The Irish Government, with great humanity, during, and subsequent to the prevalence of the Typhus Fever, granted many exemptions from the Window Tax, which were as indulgent and beneficial as they were necessary; and it would give very lively and general satisfaction in Ire-

land if a further reduction of 25 per cent. could be made in the taxes on Hearths and Windows. It will, therefore, be difficult, if not impossible, on comparing 1820 with 1814, to ascertain what proportion of the diminution in the number of Hearths, Windows, and Carriages, has arisen from the emigration of so many individuals, who are best enabled to pay the taxes on the luxuries or comforts of life, and what part of it is to be attributed to *inability* on the part of those persons who remain in the country to continue to enjoy them, subject to the high taxes imposed thereon; but, it would appear, from the statement I have given, that, in the six years subsequent to 1814, the diminution in the *numbers* of taxable articles has been as follows, viz:—

Hearths . . .	132,631, or about 1-13th
Windows . . .	62,706, between 1-5th & 1-6th
Clerks . . .	635, about 1-5th.
Horses . . .	4,469
4 Wheeled Carriages	632
Gigs . . .	429
} about 1-5th	
Jaunting Cars, (the Carriage most used in Ireland,)	1,177 between 1-6th & 1-7th
Servants, . . .	1,560 between 1-8th & 1-9th

The real value of Irish Produce and Manufactures exported, was, in . . .

1812 about	$13\frac{3}{4}$	} Millions sterling.
1813 ———	$14\frac{3}{4}$	
1814 ———	$13\frac{1}{2}$	
1815 ———	12	
1816 ———	12	
1818 ———	$11\frac{1}{2}$	
1819 ———	$12\frac{3}{4}$	
1820 ———	$10\frac{1}{2}$	

I stated, that it is of importance that the Commission of Inquiry should bear in mind the situation, resources, and capability of Ireland,

and in what respects these are different from those of Great Britain, and the best means of calling them into action. I shall not enter into any detail respecting the want of capital in Ireland to improve the country to the extent that it is capable of being improved, nor into a comparison of the *numbers* and *wealth* of the several classes of society in the population of Ireland and Great Britain; it will be sufficient to say, that England possesses a very considerable portion of the property, or rental, of Ireland, in addition to the vast resources she has within herself for raising a prodigious revenue, by means of her numerous and wealthy nobility, gentry, bankers and commercial men; from her manufacturers, unrivalled in wealth and intelligence; from the easy, if not independent, situation of her agricultural classes; and from the superior means possessed by the lower classes of society in England, over those of Ireland, to procure a greater proportion of what are commonly called the comforts of life, by which the revenue is indirectly benefited in an important degree. Although Ireland is placed far behind England in these, and in many other respects, and labours under many disadvantages which it is not necessary to enter into a detail of here, it was expected that she should raise her appointed proportion of 2-17ths of the Revenue obtained from the vast resources and capability of Great Britain. I shall leave the Public to draw its own conclusion how far Ireland possessed the power of realizing these expectations, after it has compared the means possessed for trade and navigation by Ireland and Great Britain respectively. I solicit particular attention to the comparison between *Ireland* and *Scotland* in 1819.

1803.

	Ships.	Tons.	Men.
Belonging to Ireland	1,061	58,060	5,176
to Great Britain,	19,828	2,108,990	148,600
Built in Ireland	42	2,418	
in Great Britain	1,402	135,349	



1819

I fear the prolixity of these numerous statements must have fatigued the reader, I shall therefore proceed to "summon up the evidence;" and I think the conclusion of every unbiassed mind must be, that "high duties" have been as unproductive to the Revenue, as they have been unfavourable to the consumer of the articles which were subject to them; and, that a proportionate diminution has taken place in the comforts of the consumers of those articles, and in the quantity and value of the exports to be returned as an equivalent for them. In addition to which, they have operated as an encouragement to smuggling, the temptation to which has become so powerful,\* that, in addition to a body of one hundred mounted Excise Police, it has been found necessary to establish a corps for the prevention of the illicit landing of goods, which is upwards of seven hundred strong, whose salaries and allowances for the last quarter amounted to 11,380*l.* and it is expected they will average not less than 60,000*l.* per annum. It is but justice to the Preventive Water Guard to state, that they have been extremely zealous, and in many

* The value of the seizures made in 1820 was	£107,418
1819 -	54,360
1818 -	30,810
in the preceding six years they averaged about	10,000

instances successful, in their endeavours to prevent the illegal landing of goods.

Many persons have asserted that the decline of our Export Trade is owing to the impoverished state of the Continent, in consequence of the late expensive war, and that Foreign Powers are therefore compelled to reduce the consumption of our produce and manufacture; other persons have attributed it to the jealousy with which every thing *British* is viewed on the Continent: but, it does not appear to me that either of these opinions will bear examination, for I do not perceive how, with justice, we can complain of their jealousy, prohibitions, or high duties (which have operated as prohibitions) on British articles, when the excessive duties we have imposed on their produce and manufactures have (virtually) acted as prohibitory of them, by lessening our importation of them to one-fourth in some instances, one-half in others, and to one-twenty-second, one-twenty-seventh, and one-thirty-seventh part in others, of what we formerly took from them; and their diminished demand for our produce, &c. has been the natural result of the very great falling off in our consumption of their produce, and of our having burdened their wholesome wines, spirits, &c. with high duties, in order to augment our domestic revenue by the duty on home-made spirits, and to promote our agriculture by an increased demand for the grain from which our spirits are manufactured; and yet, though we have raised a considerable revenue from these home-made spirits, the quantity consumed is greatly diminished—a less quantity of corn has therefore been used—the quantity of corn made into malt is one-third less than it was formerly, and the revenue is 800,000*l.* less than it was about the year 1809, when the duties were moderate on home-made and foreign spirits, and wines. But, even assuming that the revenue derived from home-made spirits was one-half greater than it is,



and the quantity of corn consumed in the making of it to be one-half greater than it has been, still the advantage would be confined to the grower of the corn, the distiller, and the revenue, which would by no means benefit the *Country at large* to the extent that would result from an increased importation (and consumption) of wholesome articles of Foreign produce at moderate duties, and the general advantages to be derived by all classes of our population from the encouragement this would give to productive labour in order to procure them, or to produce an equivalent for them, in the produce or manufactures of our Country.

I think I have set to rest the arguments which can be made use of in support of the opinion, that our Exports have declined in consequence of the unfortunate jealousy of the Continental Powers; and in reply to those persons who attribute this decline to the impoverished situation of those Powers, I maintain, that this cause cannot be assigned for the decline of our Commercial intercourse with France, for we have every reason to believe that that country is now in a more prosperous situation than she has been in for a number of years; whereas, it would appear, from the preceding statements, that a considerable portion of those classes of society in Great Britain and Ireland, who principally contributed towards the Revenue, can no longer enjoy many of the comforts of life, to which, for time immemorial, it has been considered that persons, placed in their situation in society, were entitled to; and which are, at this day, freely participated in by persons in France who have not equal pretensions to the enjoyment of them, in consequence of which great numbers of our countrymen have gone to reside there, not merely to economize, but, at the same time, to enjoy numerous luxuries, as well as comforts, which are no longer within their reach in their native land. The value of land, of houses, and of articles of foreign as well as of domestic pro-

duce and manufacture has declined considerably since the peace, yet the nation is not benefited thereby : the *cause* of this is, that the rates of duty too greatly exceed the intrinsic value of the articles, on which they are imposed.

I am far from presuming to question the prudence of those counsels which recommended, that, during an arduous and expensive war—and, under the then existing circumstances—the Revenue of Great Britain would be improved by continuing to increase the rates of duty on foreign produce, at the periods, and in the proportions which have been acted upon ; but, as it would require much time to arrange and conclude treaties of commerce with other countries, on the basis of a “ reciprocal interchange,” I would beg leave to recommend to the serious consideration of those who preside over the Finance Department of the British Empire, how far the system hitherto acted upon has realized, or has disappointed, the expectations of the nation, and of the persons with whom that system originated, or by whom it has been pursued ? And, in what instances, and to what extent, it can now, with safety, be departed from, so as to raise, from diminished rates of duty, (by means of augmented import) a Revenue equal, or nearly equal, (I hope it would be superior) to that which is now derived from high duties, and such as shall compensate for any partial decline (and the consumption of home-made spirits in 1809, &c. an average period of great importation, warrants me in asserting, that this decline would be but partial) in the Revenue we at present derive from Malt Liquor and home-made Spirits ; and the experiment tried by Mr. Pole in 1811 justifies the expectation, that the lowering of the duty on home-made Spirits (though not to the extent adopted by that Gentleman) would be highly favourable to the agricultural interest of Ireland, by causing a great increase in the quantity of grain used in the manufacture of those Spirits.



But even if my conviction, that the Revenue would be greatly augmented by a considerable abatement in the duties and taxes should not be realized, still I have no hesitation in asserting, that any partial diminution of our resources would be more than compensated for by the gratification which such abatements would afford the nation, and by the increased employment which would result to our commercial, manufacturing, and agricultural classes, in order that they might raise an equivalent for the augmented importation; which would produce a material improvement in the circumstances of those classes, and enable them to enjoy a greater proportion of the comforts of life, which (by means of low duties and increased importation) would be placed within the reach of all who would exert themselves to acquire them.

\* \* \* \* \*

There are a multitude of important reflections which present themselves to the mind of the writer of these observations, on comparing the relative situations of England and Ireland, which require to be cautiously and maturely weighed before a decision can be made in matters of legislation and finance for the latter country, but I will not trespass on your time and patience so far as to enter into a detail of them here: I shall only remind those persons who wish to frame regulations that shall at once amalgamate the two countries in every respect, of some of the leading peculiarities in the situation of Ireland, and shall leave it to them to fill up, at their leisure, the hasty outline I shall make.

Twenty years ago Ireland had a resident Parliament, and, of course, an infinitely greater number of resident Nobility and Gentry than she can now boast of. She had a Chancellor of the Exchequer, Lords of the Treasury, Muster Masters General, a Secretary for the War Department, and various Offices, (perhaps of more honor



and emolument than utility,) in the House of Lords, and House of Commons, and Sinécures in the Public Departments, which were desirable objects of attainment to men of rank and talent, and provided handsomely for the Gentry, and younger sons of the Irish Nobility.—These employments no longer exist.

The rent, or value, of houses in many parts of Dublin has fallen 30 per cent. and in that part of it called the *Liberty*, it has, perhaps, fallen 50 per cent.: in this part of the City, in former years, was a wealthy and highly respectable population; its chief trade was in Leather, Silk, and Woollens: as these declined, the Cotton business succeeded, and, so lately as about twenty years back, about 1,500 looms were kept employed. The greater part of the Liberty now presents a most wretched appearance; and in times of public scarcity, or sickness, the situation of the lower classes of its inhabitants has been appalling to humanity. The looms employed in the Liberty on Woollen Cloth, at present, may be about 100;—Thirty years ago they amounted to 700.

I shall not detail the various ways in which the moral, political, financial, individual, and national prosperity of Ireland is affected and retarded in consequence of the greatly increased number of Irish absentees of rank and property, as well as from the great rental derived from this country by English Proprietors who have never seen it; these are fully entered into in a pamphlet called the “Absentee, or a brief examination into the habits and condition of the people of Ireland, and the *causes* of the discontent, and “the disorganized state of the lower classes,” published by Rodwell and Martin, London, 1820; and I fully agree with the Author, that the whole burden of taxation in Ireland, (as well as that of preserving order and tranquillity in it) ought not to fall on those only who reside in it, but that a

moderate Income Tax should be imposed on such Irish Absentees as live in Great Britain, which should be increased on those who reside entirely on the Continent.

There are many peculiarities in the past and present state of Ireland, which it is unnecessary to narrate here, which render it advisable that the number of offices at the disposal of the Crown should not be limited within too narrow bounds : the patronage possessed by Government has been of most important advantage in tranquillizing this country, and in the reconciliation of the public mind to British connexion.

It is with extreme regret I express my conviction, that Ireland is so circumstanced that the country would be benefited if it had a Police Establishment similar to the gendarmerie of France.

The interchange of the English and Irish Militia Regiments was a measure productive of infinite good, and removed innumerable prejudices, of long standing, in both countries.

The consolidation of the numerous Revenue Laws into one Act of Parliament, leaving out all extraneous matter and obsolete regulations, would be a measure of great public utility.

The man will deserve the thanks of his country who shall remove the difficulties that are in the way of assimilating the currency of England and Ireland ; and, it is to be regretted, that, at the last coinage, a decimal denomination of coin was not made for England ; it would accord with the usage of Foreign Countries, as well as with the Irish tenpence (frank,) and five pence (demi frank).

I am well aware that many persons will consider the suggestion I am about to offer to be visionary, and unjust towards Great Britain, but, bearing in mind the caution conveyed to us by Suetonius,

*" Boni pastoris est tondere pecus non deglubere,"*

I shall not be intimidated from expressing my conviction, that, as Ireland labours under so many

disadvantages, and the resources of her population are so inferior to those of the people of England, that, if instead of being subject, as she is (in general,) to the imposts of Great Britain, she could be favoured with a less burdensome rate of taxation, it would tempt back some of her Absentees, induce Englishmen to invest their capital in this country, and to superintend it with their own talent, industry, and enterprize, (with very little, if any, detriment to England, *individually* considered) so to bring our resources and capabilities into action, and advance the national as well as individual prosperity in a manner that would ultimately render Ireland *of incalculably more advantage to the Empire at large* than she can ever become by a continuance of the present system of weighty taxation on a country, that possesses vast capabilities, but is still in the infancy of improvement. The developement of our resources will keep the lower orders of the Irish in full employment, and will enable them to earn what will put a few of the comforts of life within their reach, (I regret to state, that hitherto, they have not enjoyed the ordinary comforts of their situation in life;) this will give them a desire for the acquirement of more, and this desirable end once effected, Parliament will, I trust, and believe, be employed in *repealing*, instead of *enacting*, Penal Statutes for Ireland.

I hope that the repeal of the "Irish protecting duties," as they are commonly called, will be speedily taken into serious consideration. It has long been asserted and believed, without being inquired into, that the Irish Manufacturers, not being able to cope with those of England, would be ruined by the influx of British Articles, if it were not for these protecting duties; I am free to confess, that I cannot subscribe to the truth of this assertion. But, if these Duties are not continued for the sake of the



Revenue they produce, but solely for the protection of the Irish Manufacturer, why, (for instance,) is British Pottery subject to a duty of ten per cent. on its being imported into Ireland? We have not a single Pottery in this country.—Why are we to pay a duty of 2s. 9d. per ton on Coals from England, when, although we grant a *bounty* of 2s. a ton on Irish Coals brought coast-wise to Dublin, the amount of bounty claimed during the three last years did not average more than one hundred pounds per annum, and for the preceding five years not one farthing bounty was claimed? Surely it is not requisite to continue the duty on English Coals, for the sole purpose of protecting our Irish Collieries? The true interest of Ireland is to cultivate the Butter and Provision trade—the growth of wool—the breeding of horses, bullocks, sheep, and pigs—and the growth of corn, for the supply of England, as well as for domestic consumption.

And, even if we concede, that we have a few Manufacturers in Ireland, (compared with England, we have but a few of any kind,) whose interests might be injured by the unfettered importation of British manufactured goods, are we, in order to protect those interests, to keep alive the too long cherished distinctions, “this is *Irish*, that is *English*,” and prevent the unrestricted and beneficial interchange of the produce and manufactures of the *United Empire*, and thereby do an act of injustice to the English Manufacturers, and to the Irish *Public*, by preventing the latter from being supplied by the former with articles of superior quality, and at a cheaper rate, than they can obtain them of domestic manufacture?

If these duties have been continued because the Revenue derived from them could not, and cannot, be given up, let an enquiry be made, if, by continuing the Duties on British Cottons, Calicoes, Woollen Cloths, and Refined Sugar, (and perhaps on Coals, and a few other articles,) from

whence the Revenue is principally derived, whether the Duties on other articles, too numerous and too inconsiderable to mention, cannot be dispensed with? Although I must, at the same time, protest against the injustice of imposing such Taxes in Ireland, for the sole purpose of Revenue, when the People of England are not taxed on the same articles.

The measures most beneficial to Ireland are those which shall induce the introduction of British capital, talent, industry, and enterprize into this Country—moderate taxation—resident Landed Proprietors and Gentry,—obedience to the Laws—and the general diffusion of suitable Education amongst the lower classes of the Population:—if Ireland were possessed of these, she would become great, prosperous, and happy beyond the expectation of her most sanguine friends, but not beyond the wishes of the writer of these observations.

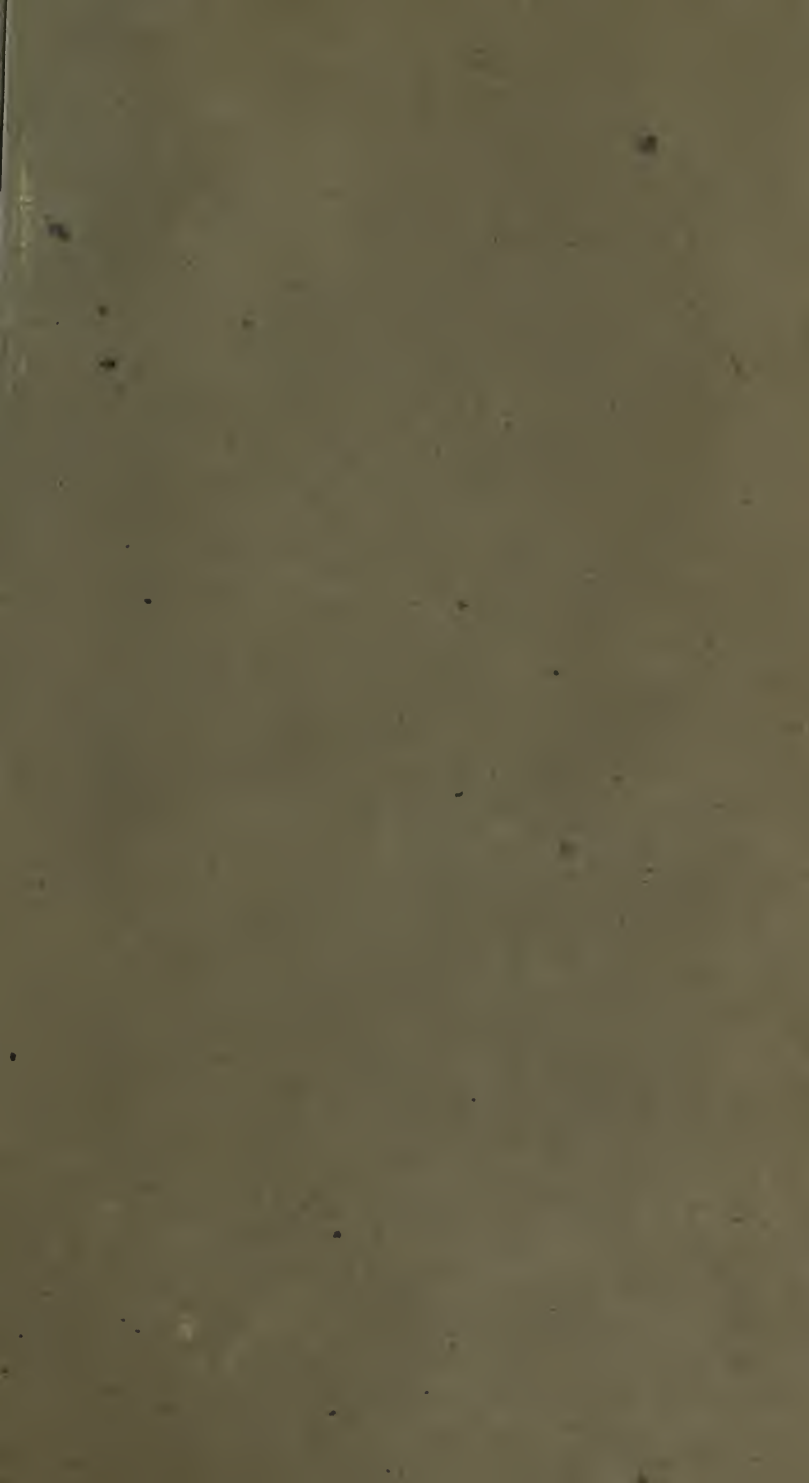
I have the Honor to be,

Sir,

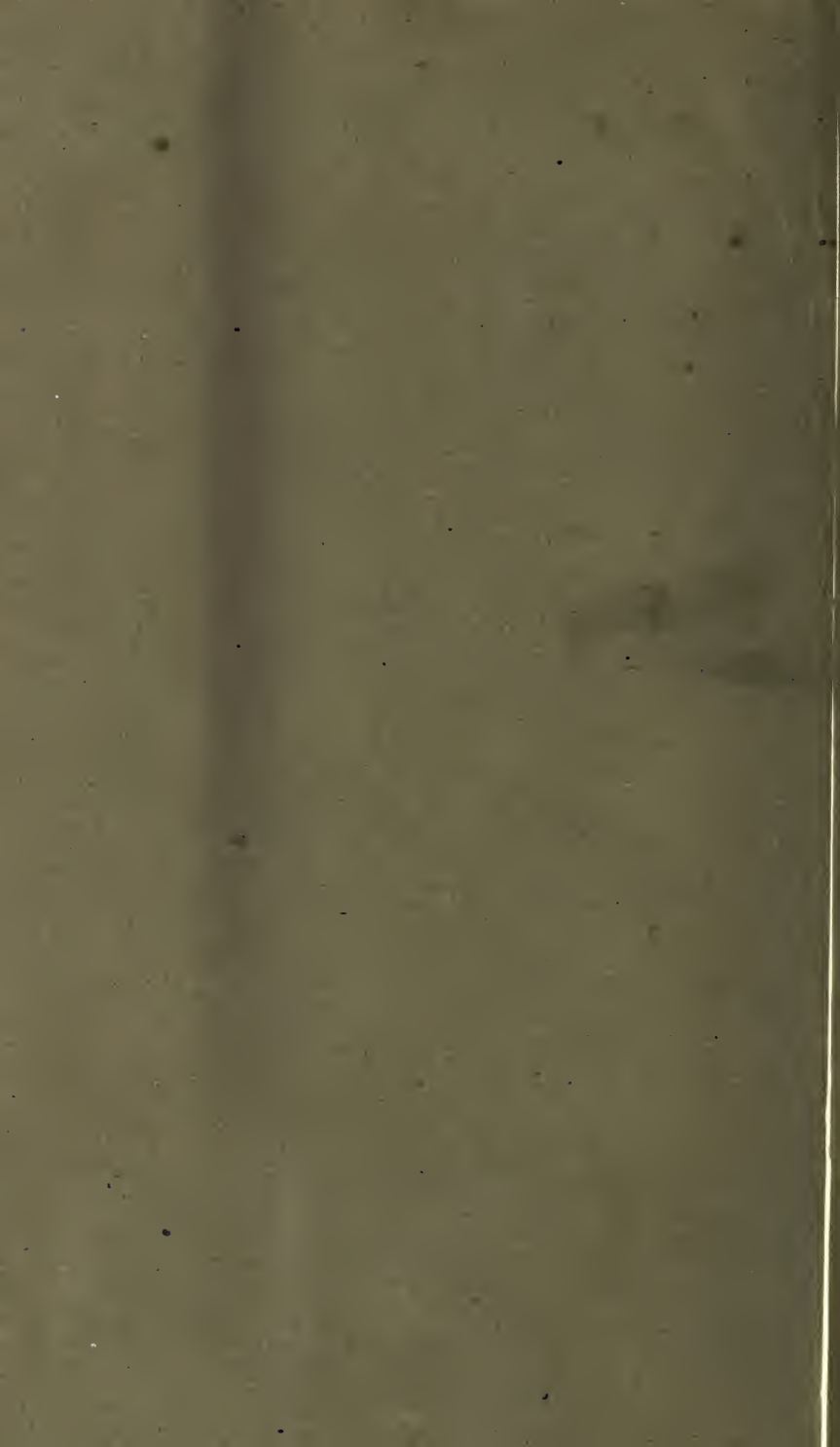
Your most obedient Servant.

HIBERNICUS.

*Dublin, 1st July, 1821.*







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Hibernicus (pseud.)

A letter to the Right Honourable Sir John  
Newport.

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